

Effective 5/10/2016

26-36b-102 Application.

- (1) Other than for the imposition of the assessment described in this chapter, nothing in this chapter shall affect the nonprofit or tax exempt status of any nonprofit charitable, religious, or educational health care provider under:
 - (a) Section 501(c), as amended, of the Internal Revenue Code;
 - (b) other applicable federal law;
 - (c) any state law;
 - (d) any ad valorem property taxes;
 - (e) any sales or use taxes; or
 - (f) any other taxes, fees, or assessments, whether imposed or sought to be imposed, by the state or any political subdivision, county, municipality, district, authority, or any agency or department thereof.
- (2) All assessments paid under this chapter may be included as an allowable cost of a hospital for purposes of any applicable Medicaid reimbursement formula.
- (3) This chapter does not authorize a political subdivision of the state to:
 - (a) license a hospital for revenue;
 - (b) impose a tax or assessment upon a hospital; or
 - (c) impose a tax or assessment measured by the income or earnings of a hospital.

Enacted by Chapter 279, 2016 General Session